



**Fiscal Note**

**S.B. 121**

2026 General Session  
Medical Cannabis Program Amendments  
by Vickers, Evan J.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$0	\$0

**State Government**

UCA 36-12-13(2)(c)

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue, One-time	\$400	\$400	\$0
Total Expenditures	\$400	\$400	\$0

Enactment of this legislation could cost the Department of Agriculture and Food \$400 one-time in FY 2026 and \$400 one-time in FY 2027 from dedicated credits to update rules and documents related to the medical cannabis program. The department has indicated it can absorb this cost.

Net All Funds	FY 2026	FY 2027	FY 2028
	<u>\$(400)</u>	<u>\$(400)</u>	<u>\$0</u>

**Local Government**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

**Regulatory Impact**

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

**Performance Evaluation**

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

**Notes on Notes**

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.